APPENDIX 8-D.

(See Chapter I, Article 33-B.)

Rules regarding the destruction of Accounts records in offices rendering accounts to Audit Officers.

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith as may be prescribed by the local Government with the concurrence of the Accountant General :—

(*a*) The following should on no account be destroyed :—

Records connected with expenditure which is within the statute of limitation.

Records connected with expenditure on projects, schemes, or works not completed, although beyond the period of limitation.

Record connected with claims to service and personal matters affecting persons in the service.

Orders and sanctions of a permanent character, until revised.

(*b*) The following should be preserved for not less than the periods specified against them :—

Description of Records.	Period of preservation. Years.	
Annual establishment return (Books of establishment)	35	
Register of contingent expenditure	5	
Detailed budget estimates of an office	5	
Travelling allowance bills and acquittance rolls relating thereto	3	
Service books	5	after death or retirement whichever is earlier.
Leave accounts of non-gazetted Government servants	3	after death or retirement.
Cases in which invalid pensions have been sanctioned	25	
Other pension cases	5	after retirement.
Statement of monthly progressive expenditure and correspondence relating to discrepancy in figures	2	
Mortality return of pensioners	5	
Pay bills, and Acquittance Rolls where these are maintained separately, of Government servants for whom no establishment returns are submitted and no service books are maintained	35	
Pay bills of other classes of Government servants and acquittance rolls for pay and allowances (other than travelling allowance) when maintained separately (see notes 1 and 2 below)	6	

Note 1.—Establishment pay bills and acquittance rolls up to and for the year 1928 should continue to be preserved for a period of 35 years.

NOTE 2.—Before any pay bills are destroyed, the periods of temporary and officiating service, as recorded in the service books of the Government servant concerned, should be verified by the head of the office from the pay bills and the fact of such verification should be recorded under proper attestation in the service books. In regard to temporary and officiating service, the head of the office should also invariably give necessary particulars with reference to Articles 370 and 371 of the Civil Service Regulations with a view to enable the Audit Office to decide later on by reference merely to such particulars whether the temporary or officiating service will qualify for pension or not. For example, in the case of officiating service the nature of the vacancy in which the Government servant officiated and in the case of temporary service, whether the temporary post was subsequently made permanent, should be stated.

NOTE 3.—The periods of preservation of account records in Public Works Offices are prescribed separately by the Government of India.

(*c*) Where a minimum period after which any record may be destroyed has been prescribed, Heads of Departments and Divisional or District Officers may order in writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest official year covered by the record.

(*d*) Heads of Departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Indian Audit Department should be forwarded to the Accountant General for his concurrence in their destruction before the destruction is ordered by the Head of Department.

(*e*) Full details should be maintained permanently, in each office, of all records destroyed from time to time.